

#### ABSTRACT OF THE DISCLOSURE

The method for fabricating a micro machine comprises the step of burying an oxide film 54 in a first semiconductor substrate 6, the step of bonding the first semiconductor substrate to the second semiconductor substrate with an insulation film 18 therebetween, the step of forming a first mask 66 with an opening in a first region and a second region on both sides of the first region, the step of etching the first semiconductor substrate with a first mask 66 and an oxide film 54 as a mask to thereby form a spring portion 20a integral with the first semiconductor substrate between the oxide film and the insulation film to thereby form a torsion bar including the spring portion, the step of forming a second mask 74 with an opening in the first region and the second region, the step of etching the second semiconductor substrate by using the second mask 74, and the step of etching the insulation film 18 in the first region and the second region. The thickness of the torsion bar can be easily controlled. Thus, a micro machine having a torsion bar can be fabricated with high yields.